

PALM BEACH COUNTY, FLORIDA  
Balance Sheet  
Governmental Funds  
September 30, 2005

	MAJOR FUNDS			
	General	Fire Rescue Special Revenue Fund	Sheriff Special Revenue Fund	General Government Capital Projects
<b>ASSETS</b>				
Cash and cash equivalents	\$ 135,343,567	\$ 50,703,101	\$ 49,930,999	\$ 327,541,457
Investments	-	-	3,608	-
Accounts receivable, net	7,714,450	644,369	259,925	9,250
Due from other county funds	53,173,252	3,472,543	3,970	225,000
Due from other governments	14,932,561	955,477	119,277	231,667
Inventory	2,377,934	1,872,938	1,256,886	-
Other assets	3,330	75	43,059	-
Loans receivable, noncurrent	-	-	-	2,050,000
<b>Total assets</b>	<b>\$ 213,545,094</b>	<b>\$ 57,648,503</b>	<b>\$ 51,617,724</b>	<b>\$ 330,057,374</b>
<b>LIABILITIES</b>				
Vouchers payable and accrued liabilities	\$ 9,387,596	\$ 10,422,790	\$ 20,472,859	\$ 12,425,385
Due to other county funds	10,007,610	135,132	11,987,522	293,059
Due to other governments	216,074	273,539	1,899,841	20,862
Due to component unit	102,268	-	-	-
Due to individuals	-	-	9,268	-
Insurance claims payable	-	-	11,373,575	-
Deferred revenue	7,654,712	-	-	-
Other liabilities	1,330,961	-	3,954,730	10,500,000
Matured principal and interest payable	-	-	-	-
<b>Total liabilities</b>	<b>28,699,221</b>	<b>10,831,461</b>	<b>49,697,795</b>	<b>\$ 23,239,306</b>
<b>FUND BALANCE</b>				
Fund balances:				
Reserved for debt service	-	-	-	-
Reserved for inventory	2,377,934	1,872,938	-	-
Reserved for long-term disability	-	8,741,825	-	-
Reserved for noncurrent loans receivable	-	-	-	2,050,000
Unreserved, reported in:				
General Fund	182,467,939	-	-	-
Special Revenue Funds	-	36,202,279	1,919,929	-
Capital Projects Funds	-	-	-	304,768,068
<b>Total fund balance</b>	<b>184,845,873</b>	<b>46,817,042</b>	<b>1,919,929</b>	<b>306,818,068</b>
<b>Total liabilities and fund balance</b>	<b>\$ 213,545,094</b>	<b>\$ 57,648,503</b>	<b>\$ 51,617,724</b>	<b>\$ 330,057,374</b>

The notes to the financial statements are an integral part of this statement.